



DRAFT ANNUAL BUDGET AND SUPPORTING DOCUMENTATION OF CEDERBERG MUNICIPALITY

2017/2018

DRAFT ANNUAL BUDGET OF

CEDERBERG

MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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- At www.cederbergmunicipality.gov.za

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Glossary

Adjustments budget – Prescribed in Section 28 of the MFMA. The formal manner in which a municipality can revise its budget during the year.

Budget – The financial plan of the Municipality.

Budget-related Policy – Policy of a municipality affecting the budget or affected by the budget, such as the tariff policy, rates policy and credit control and debt collection policy.

Capital expenditure – Expenditure on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash is to be received and spent by the Municipality. Cash payments do not always correspond with budgeted expenditure frameworks. For example, when an invoice is received by the Municipality, it is regarded as expenditure in the month; even it is not paid within the same period.

DORA – Distribution of Revenue Act. Annual legislation containing the total allocations by national government to provincial and local governments.

Equitable share – A general allocation paid to municipalities. It is mainly aimed at rendering assistance with free basic services.

Fruitless and wasteful expenditure – Expenditure done in vain and that could have been avoided if reasonable care was exercised.

GFS – Government Finance Statistics. An internationally recognised classification system making a type by type comparison between municipalities.

Grants – Money received from Provincial or National Government and other municipalities.

GRAP – Generally Recognised Accounting Policy. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

KPI's – Key Performance Indicators. Measurement of service outputs and/or outputs.

MFMA – The Municipal Financial Management Act – No. 53 of 2003. The main legislation applicable to municipal financial management.

MTREF – Medium term Revenue and Expenditure Framework. A Medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budgetary allocations. Also includes details of the financial position of the preceding and current year.

Nett Assets – Nett assets are the residual interest in the assets of the entity after all its liabilities have been deducted. This means that the net assets of the municipality equal the "net welfare" of the municipality, after all assets had been sold/recovered and all liabilities had been paid. Transactions that do not fall under the description of Revenue or Expenditure, such as increase in the value of Property, Plant and Equipment, where no in- or outflow of resources occurs, are recorded under Nett Assets.

Operational expenditure – Expenditure on the day-to-day expenses of the Municipality, such as salaries and wages.

Property rates – Local authority rates based on the assessed value of a property. In order to calculate the rates payable, the assessed value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan consisting of quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted expenditure must contribute to the achievement of the strategic objectives.

Unauthorized expenditure – In general, expenditure without, or in excess of an approved budget.

Virement – A budget transfer.

Vote – One of the main segments of a budget.

Part 1 – Annual Budget

1.1 Mayor's Report

In terms of section 16 (2) of the Municipal Financial Management Act (Act 56 of 2003), it is my privilege to table the 2017/2018 to 2019/2020 Medium Term Revenue and Expenditure Framework (MTREF) to Council.

As this budget constitutes the proposed financial plan for the next 3 years, it naturally impacts on the community as a whole and it is thus extremely important to consult the community to create awareness and to gain support for joint ownership and responsibility in managing the municipality's financial affairs.

Cederberg Municipality was in no way immune to the harsh economic realities. Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Cederberg region. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

1.2 Council Resolutions

That in respect of the:

2017/2018 DRAFT ANNUAL BUDGET

As discussed by Council at the Council meeting held on 30 March 2017:

1. Council approves the draft annual budget tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX B.
 2. Council approves the draft annual budget supporting tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX C.
 3. Council approves the Quality Certificate signed by the Accounting Officer, as set out in APPENDIX D.
 4. Council approves the revised budget related policies, as set out in APPENDIX E.
 5. Council approves the property rates and charges on properties, tariffs, tariff structures and service charges for water, electricity, refuse, sewerage and other municipal services, as set out in APPENDIX F.
 6. The Draft Budget for the period 2017/2018 is made available to the public for comment.
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1.3 Legislative Background

Section 24 of the Municipal Finance Management Act states:

“Approval of annual budgets”

24. (1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

(2) An annual budget —

- (a) must be approved before the start of the budget year;
- (b) Is approved by the adoption by the council of a resolution referred to in section 17(3) (a) (I); and
- (c) must be approved together with the adoption of resolutions as may be necessary -
 - (i) imposing any municipal tax for the budget year;
 - (ii) setting any municipal tariffs for the budget year;
 - (iii) approving measurable performance objectives for revenue from each source and for each vote in the budget;
 - (iv) approving any changes to the municipality's integrated development plan; and
 - (v) approving any changes to the municipality's budget-related policies.

(3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process.




The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

1.4 Executive Summary



The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

The 2017/18 MTREF was compiled based on the following principles and criteria:




Credibility

-  Planned Activities must be consistent with the IDP and vice versa.
-  Financial viability of municipality should not jeopardize.
-  Ensure Capacity to spend the budget.

Sustainability

-  Financial sustainability/ overall financial health of Municipality.
-  Revenue/ Expenditure budgeted must be realistic.

Responsiveness

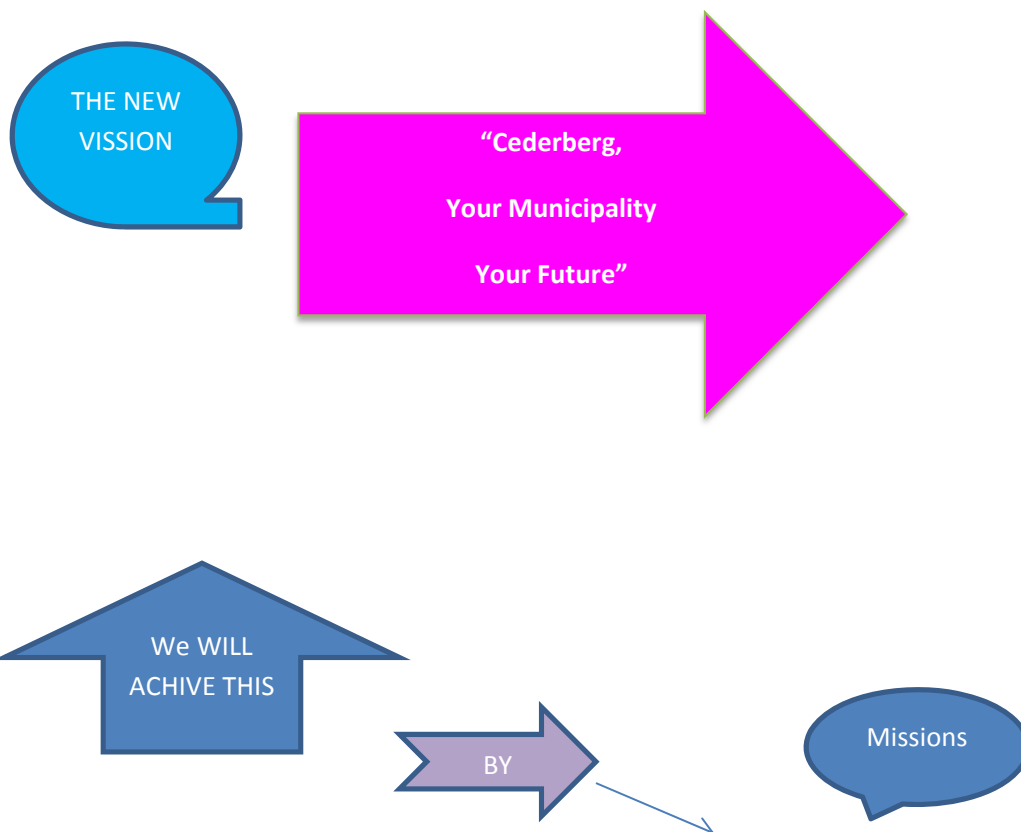
-  To the needs of the community, received during IDP Roadshow/Survey
-  Alignment of IDP, LED Strategies with Budget to give effect to provincial And national priorities.
-  Budget must be responsive to economic growth objectives and the Socio- economic needs of the community.

Strategic Framework, Pillars and Objectives of the Municipality

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

During the budget process the municipality revised its mission, vision, strategic objectives as well as the values. This was done via Strategic Session with the affected stakeholders.



Developing and executing policies and projects, which are responsive and providing meaningful redress.
Unlocking opportunities with for economic growth and development for community prosperity.
Ensure good governance ,financial viability and sustainability
Ensure sustainable, efficient and effective service delivery ,in an environmental sustainable manner
Promote quality services in a cost effective manner through partnerships, information, knowledge management and connectivity.
Making communities safer.
Advancing capacity building programs for both our staff and the community

Council's strategic objectives of service delivery include the continuation of an acceptable level of services, as well as improvement in those areas still in need of development. It remains a priority of the council to contain service delivery within the affordability levels of the community whilst focusing on the six strategic focus areas that council wish to strive to achieve over the next 5 years:

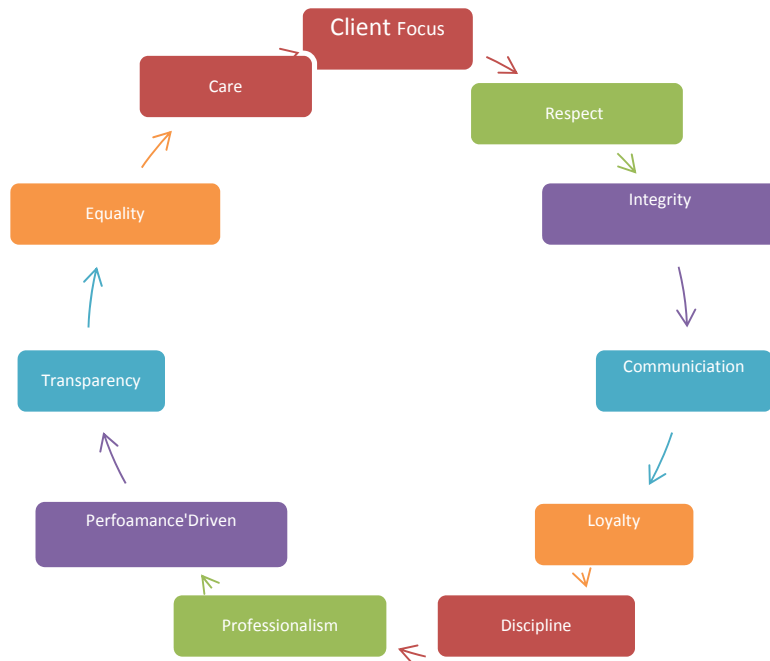
STRATEGIC OBJECTIVES	
SO 1	Improve and sustain basic service delivery and infrastructure development
SO 2	Implement strategies to ensure financial viability and economically sustainability
SO 3	Good Governance, Community Development & Public Participation
SO 4	Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty
SO 5	Enable a resilient, sustainable, quality and inclusive living environment and human settlements i.e. Housing development and informal settlement upgrade
SO 6	To facilitate social cohesion, safe and healthy communities

These Strategic objectives were developed for each focus area that are specifically linked to the multi-year budgets and is given effect to in the Service Delivery and Budget Implementation Plan. The municipality has also ensured that there is a distinction between municipal functions and those of other spheres of government.

To achieve the above, a balancing act is required between the set objectives and available financial resources, while taking into consideration the effect of tariff adjustments on the community as a whole, and more particularly the needs of the poor and vulnerable not in a position to pay for basic services

Council also revisited its values, to incorporate in the IDP and ensure effective operation of its daily work environment.

VALUES OF CEDERBERG



Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

Part 2 – Financial Summary

2.1 Executive Summary

We have drafted the budget based on the current situation existing within the municipality. Our assumptions are that we maintain the status as it is and ensure that the municipality continue as a going concern. On average we estimate a 6.4% increase in revenues as per Circular 86.

There were various discussions on the budget and the discussion was focused on the current service delivery and liquidity position of the municipality and how do the municipality develop a budget that is feasible and affordable for the whole community.

Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1			
Revenue By Source				
Property rates	2	40 871	43 322	45 921
Service charges - electricity revenue	2	80 640	85 479	90 607
Service charges - water revenue	2	27 693	29 354	31 115
Service charges - sanitation revenue	2	9 200	9 752	10 336
Service charges - refuse revenue	2	8 299	9 425	10 712
Service charges - other		—	—	—
Rental of facilities and equipment		471	499	530
Interest earned - external investments		391	415	440
Interest earned - outstanding debtors		3 082	3 266	3 462
Dividends received		—	—	—
Fines, penalties and forfeits		35 482	37 611	39 868
Licences and permits		—	—	—
Agency services		2 996	3 175	3 365
Transfers and subsidies		58 056	56 437	62 410
Other revenue	2	6 367	6 747	7 149
Gains on disposal of PPE		—	—	—
Total Revenue (excluding capital transfers and contributions)		273 549	285 482	305 915
Expenditure By Type				
Employee related costs	2	88 770	92 205	97 734
Remuneration of councillors		4 896	5 190	5 501
Debt impairment	3	42 939	45 516	48 247
Depreciation & asset impairment	2	17 253	18 287	19 380
Finance charges		8 544	8 542	8 571
Bulk purchases	2	69 560	73 734	78 158
Other materials	8	7 282	7 874	6 915
Contracted services		13 195	15 705	17 225
Transfers and grants		870	1 028	1 188
Other expenditure	4, 5	20 203	21 416	22 700
Loss on disposal of PPE		—	—	—
Total Expenditure		273 513	289 497	305 620
Surplus/(Deficit)		36	(4 015)	296
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		59 494	26 065	31 921
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		—	—	—
Transfers and subsidies - capital (in-kind - all)	6	—	—	—
Surplus/(Deficit) after capital transfers & contributions		59 529	22 050	32 216
Taxation		—	—	—
Surplus/(Deficit) after taxation		59 529	22 050	32 216
Attributable to minorities		—	—	—
Surplus/(Deficit) attributable to municipality		59 529	22 050	32 216
Share of surplus/ (deficit) of associate	7	—	—	—
Surplus/(Deficit) for the year		59 529	22 050	32 216

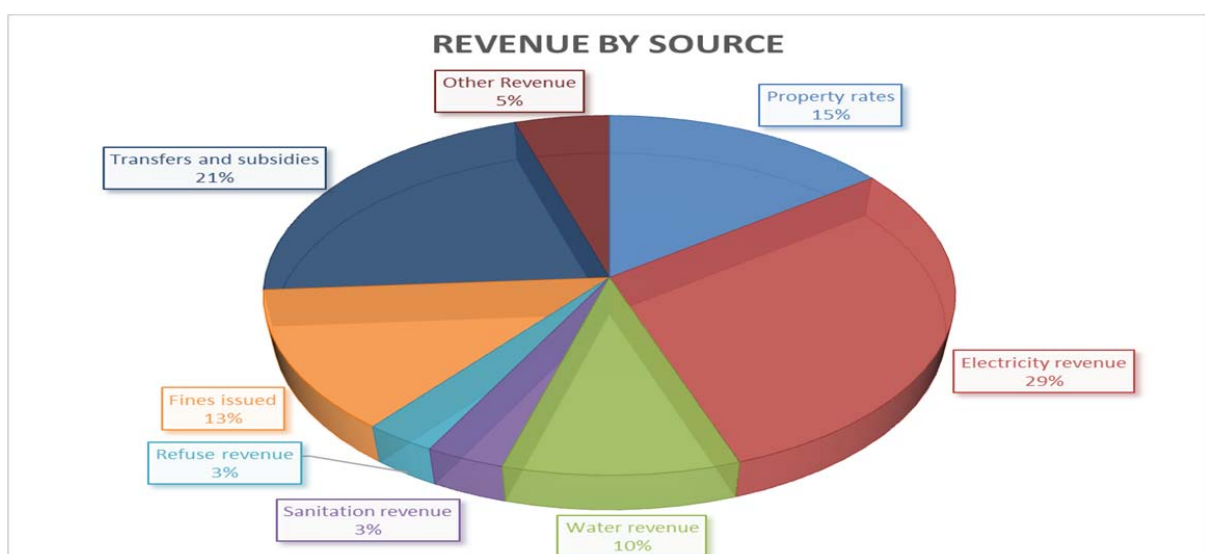
2.2 REVENUE

The biggest contributor to the revenue of the municipality is service charges to the consumers. The council should note that the major portion of service charges is the electricity component. The other major contributor to the revenue of the municipality is the grants received from both national and provincial government. The estimated grant funding for this year both conditional and unconditional is R117.5million.

The revenue of the municipality as compared to the 2016/17 has increased by 5.7%. This is due to increase in the cost of electricity from the suppliers. This therefore means that the increased costs are transferred to the consumers.

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source			
Property rates	40 871	43 322	45 921
Service charges - electricity revenue	80 640	85 479	90 607
Service charges - water revenue	27 693	29 354	31 115
Service charges - sanitation revenue	9 200	9 752	10 336
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Rental of facilities and equipment	471	499	530
Interest earned - external investments	391	415	440
Interest earned - outstanding debtors	3 082	3 266	3 462
Fines, penalties and forfeits	35 482	37 611	39 868
Agency services	2 996	3 175	3 365
Transfers and subsidies	58 056	56 437	62 410
Other revenue	6 367	6 747	7 149
Total Revenue (excluding and capital transfers and contributions)	273 549	285 482	305 915



2.3 TARIFFS

The tariffs have been generally increased by 6.4% for most of the services and the tariffs for electricity was increased by 1.88% in line with approved increase by Nersa.

For Cederberg Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- ✚ National Treasury's guidelines and macroeconomic policy;
- ✚ Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- ✚ Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- ✚ Achievement of full cost recovery of specific user charges especially in relation to trading services;
- ✚ Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- ✚ The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- ✚ Increase ability to extend new services and recover costs;
- ✚ The municipality's Indigent Policy and rendering of free basic services; and
- ✚ Tariff policies of the Municipality.

Property Rates

PROPERTY RATES	2016/17	2017/18	% Change
Residential	0.011	0.012	6.40%
Farm Properties			
Agricultural (80% REBATE TARIFF)	0.002	0.002	6.40%
Agricultural (75% REBATE TARIFF)	0.003	0.003	6.40%
Business & Commercial (No Rebate)	0.011	0.012	6.40%
Residential (No Rebate)	0.011	0.012	6.40%
Small Holdings			
Agricultural	0.002	0.002	6.40%
Business & Commercial (No Rebate)	0.011	0.012	6.40%
Residential (No Rebate)	0.011	0.012	6.40%
Commercial/Business	0.014	0.015	6.40%
Government			
Educational; Hospitals; Schools	0.014	0.015	6.40%
Police	0.014	0.015	6.40%

Water

WATER	2016/17	2017/18	% Change
AVAILABILITY CHARGE ON EMPTY STANDS (ANNUAL)	618.20	657.77	6.40%
DOMESTIC USERS, RESIDENTIAL			
Basic Charge	100.70	107.14	6.40%
Per kilolitre, per month			
0 - 25 kilolitre	6.87	7.31	6.40%
26 - 50 kilolitre	8.43	8.97	6.40%
51 - 75 kilolitre	9.80	10.43	6.40%
75+ kilolitre	17.02	18.11	6.40%
Drought Season Tariffs (as allowed by Council)			
0 - 25 kilolitre	8.24	8.77	6.40%
26 - 50 kilolitre	10.12	10.77	6.40%
51 - 75 kilolitre	11.76	12.51	6.40%
75+ kilolitre	20.42	21.73	6.40%
BUSINESS			
Basic Charge	157.50	167.58	6.40%
Per Kilolitre, per month	12.13	12.90	6.40%
Drought Season Tariffs (as allowed by Council)	14.55	15.48	6.40%
OLD AGE HOMES, CHURCHES			
Per Kilolitre (Per Month)			
0 - 25 kilolitre	5.68	6.04	6.40%
26 - 50 kilolitre	7.10	7.55	6.40%
51 - 75 kilolitre	10.03	10.67	6.40%
75+ kilolitre	15.04	16.00	6.40%
SCHOOLS, HOSPITALS, SPORT CLUBS			
Per kilolitre, per month			
0 - 25 kilolitre	5.68	6.04	6.40%
26 - 50 kilolitre	7.10	7.55	6.40%
51 - 75 kilolitre	10.03	10.67	6.40%
75+ kilolitre	15.04	16.00	6.40%

Refuse

REFUSE	2016/17	2017/18	% Change
HOUSEHOLDS			
Basic Charge (Indigent clients excluded) (Infrastructure levy Households)	16.97	18.05	6.40%
Households: once per week	71.24	81.93	15.00%
BUSINESSES			
Basic Charge (Businesses) (Infrastructure levy Business)	133.38	141.91	6.40%
Removal: once per week	79.38	91.29	15.00%
2 times per week	157.50	167.58	6.40%
3 times per week	240.07	255.44	6.40%
4 times per week	325.58	346.42	6.40%
More than 4 times per week	414.06	440.56	6.40%
SPECIAL RATES			
Schools	158.54	168.68	6.40%
School residences	237.18	252.36	6.40%
Church and halls	79.91	85.02	6.40%
Nursary schools	79.91	85.02	6.40%
Hospital	237.18	252.36	6.40%
Old age homes	469.29	499.33	6.40%

Sewerage

SEWERAGE	2016/17	2017/18	% Change
AVAILABILITY FEES (YEARLY)	1 052.96	1 120.35	6.40%
BASIC CHARGE (MONTHLY)	26.50	28.20	6.40%
FLUSH TOILETS			
Households (Standard Levy)	132.62	141.10	6.40%
Businesses			
1-3 Toilets	132.62	141.10	6.40%
More than 3 Toilets (per additional toilet)	44.21	47.04	6.40%
Hotels and Flats (per toilet)	88.42	94.08	6.40%
Schools and Hostels (per toilet)	42.55	45.28	6.40%
Old age homes (per toilet)	42.55	45.28	6.40%
Special Rates (monthly)			
All churches and halls	328.42	349.44	6.40%
SAPS	1 354.91	1 441.62	6.40%
Hospital	1 150.13	1 223.74	6.40%
Wine Cellars	1 059.97	1 127.81	6.40%
SUCTION TANKS PER LOAD			
Within working hours			
Single Load	90.80	96.61	6.40%
Double Load	172.59	183.63	6.40%
Outside Municipal area	492.17	523.67	6.40%
Rate per km outside municipal area	20.60	8.20	6.40%
After hours, weekends and public holidays			
Single Load	492.17	523.67	6.40%
Double Load	649.60	691.18	6.40%
Outside Municipal area	649.60	691.18	6.40%
Rate per km outside municipal area	7.74	8.23	6.40%

Electricity

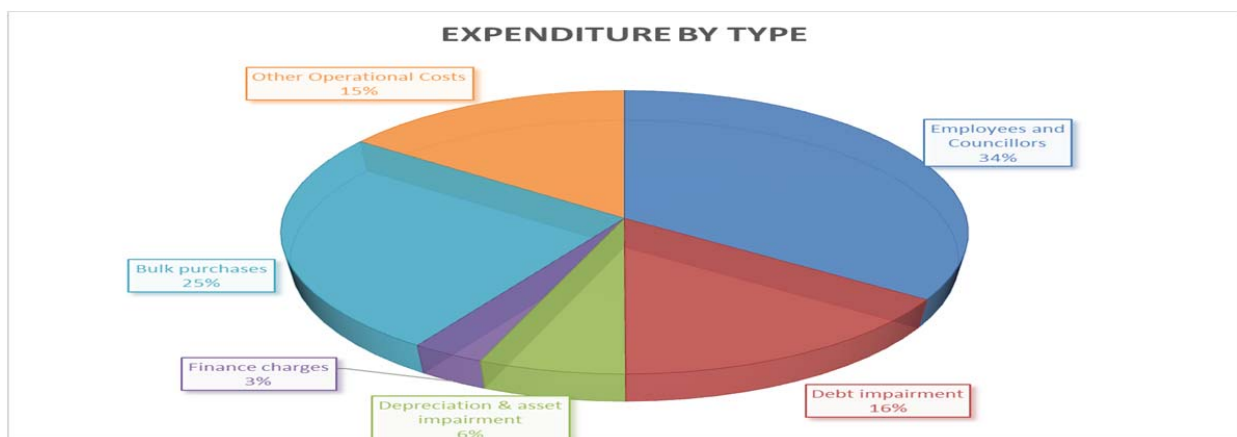
ELECTRICITY	2016/17	2017/18	% Change
AVAILABILITY FEES ON EMPTY PLOTS (LEVY PER ANNUM)	2 140.20	2 180.44	1.88%
DOMESTIC USERS			
Conventional meters			
Basic (Single phase) - (R/month)	270.70	275.79	1.88%
Basic (Three phase) - (R/month)	405.32	412.94	1.88%
Electricity (R/kWu)	1.42	1.45	1.88%
Prepaid meters Indigent 20 Amp			
Electricity Indigent (R/kWu) 51 - 100 kWu/month.	1.04	1.05	1.88%
Prepaid meters: 20 Amp single phase			
Electricity (R/kWu) 1-500 kWu/month.	1.69	1.72	1.88%
Electricity (R/kWu) 500 - 2000 kWu/month.	1.69	1.72	1.88%
Electricity (R/kWu) 2000 + kWu/month.	1.69	1.72	1.88%
Prepaid meters: Single phase > 20 amp; 3 phase all levels			
Basic	43.06	43.87	1.88%
Capacity Charge	3.23	3.29	1.88%
Electricity (R/kWu) 1-500 kWu/month.	1.47	1.50	1.88%
BUSINESS USERS			
Conventional meters			
Basic (R/month) single phase	485.37	494.49	1.88%
Basic (R/month) three phase	515.61	525.30	1.88%
Electricity (R/kWu)	1.56	1.59	1.88%
LOW VOLTAGE FARMERS			
Basic per month	533.38	546.55	1.88%
Electricity (R/kWu)	1.60	1.66	1.88%
Prepaid meters 20 Amp, single phase			
Electricity (R/kWu)	1.86	1.89	1.88%
Prepaid meters > 20 Amp & Three phase			
Electricity (R/kWu) 1-500 kWu/month.	1.57	1.60	1.88%
Electricity (R/kWu) 500 - 2000 kWu/month.	1.57	1.60	1.88%
Capacity Charge	3.23	3.29	1.88%
INSTITUTIONS - MONTHLY BASIC AND USAGE CHARGE			
GROUP 1			
State support schools and residences	780.50	795.17	1.88%
Private Schools and residences	780.50	795.17	1.88%
Old Age Homes	780.50	795.17	1.88%
State support nursery schools	780.50	795.17	1.88%
Private nursery schools	780.50	795.17	1.88%
Registered Churches	780.50	795.17	1.88%
Energy (R/kWu)	1.25	1.27	1.88%
GROUP 2			
Private Sport clubs, fields and buildings	229.28	233.59	1.88%
Golf clubs	229.28	233.59	1.88%
Public Sportgrounds and buildings (Under local government)	229.28	233.59	1.88%
Electricity (R/kWu)	1.25	1.27	1.88%

2.4 EXPENDITURE

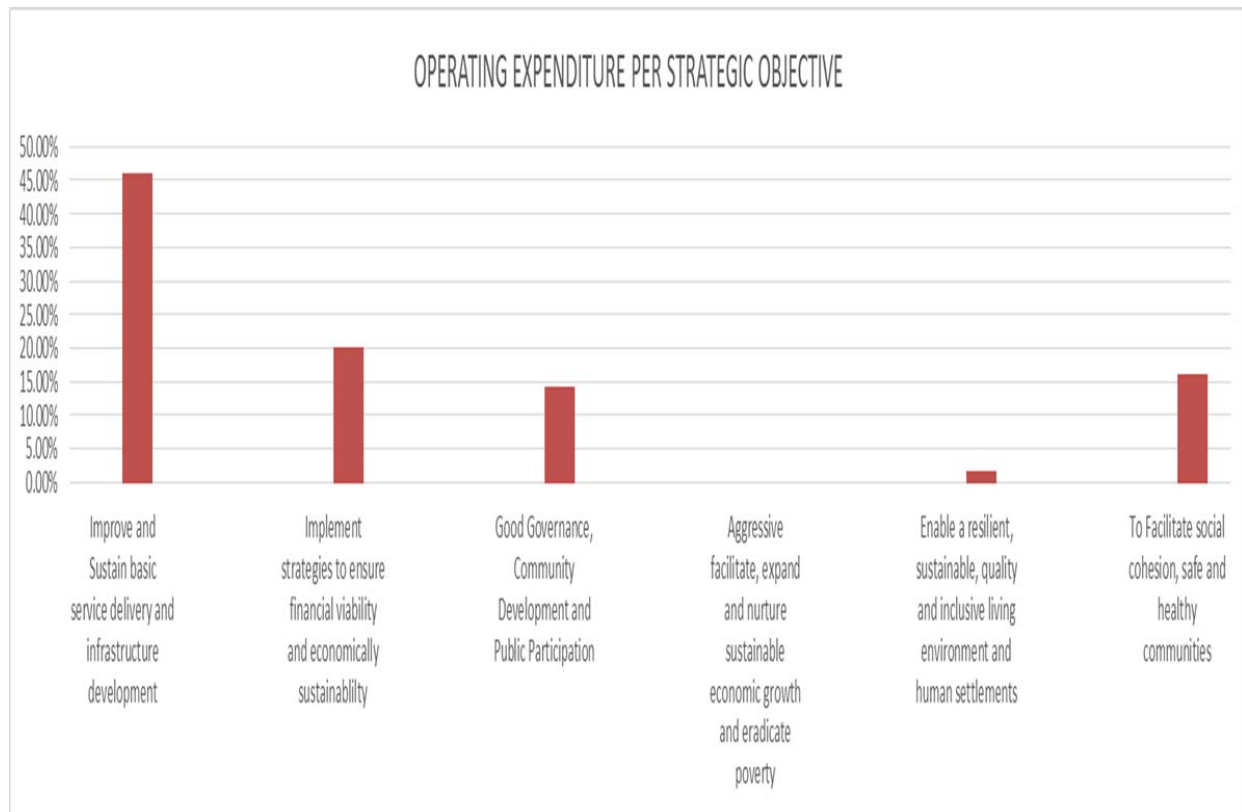
The municipality's has budgeted for a total expenditure of R340 million. The OPEX (Operating Expenditure) relates consist of 80% of the total budget and 20% relates to CAPEX (Capital Expenditure). The major expenditure for 2017/18 is Employee Related Cost. It consists of 32% of the total operating expenditure. It is followed by Bulk purchases of Electricity and Water at 25% of the operating expenditure. Total operating expenditure has increased by 13% as a result of increase in the employee related cost, depreciation and bulk purchases of electricity and water.

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Expenditure By Type			
Employee related costs	88 770	92 205	97 734
Remuneration of councillors	4 896	5 190	5 501
Debt impairment	42 939	45 516	48 247
Depreciation & asset impairment	17 253	18 287	19 380
Finance charges	8 544	8 542	8 571
Bulk purchases	69 560	73 734	78 158
Other materials	7 282	7 874	6 915
Contracted services	13 195	15 705	17 225
Transfers and grants	870	1 028	1 188
Other expenditure	20 203	21 416	22 700
Total Expenditure	273 513	289 497	305 620



Service Delivery Expenditure



According to the above bar chart it reflects that 46% of the municipal budget is allocated service delivery units in the municipality. Furthermore is 20% of the budget allocated to assist the Municipality to become financial viable and sustainable, followed by health and safe.

Service delivery cluster is our core mandate and we are measured on how well we are doing in these departments. The goals relating to financial viability are critical as well and will be achieved.

2.5 CAPITAL BUDGET

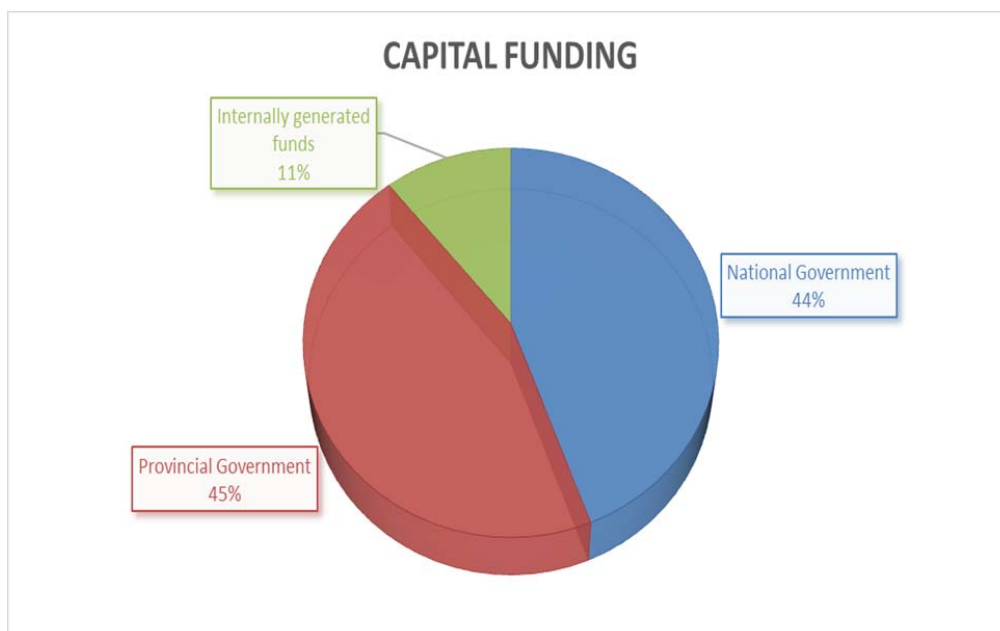
The municipality will be spending R40.9million in the next year on capital infrastructure and assets replacement programme. The capital expenditure is spread amongst all the 6 strategic objectives of the municipality but basic infrastructure remain the major benefactor in this programme. The capital infrastructure programme will eradicate some of the backlogs we have in the municipality and also replace old and aging assets of the municipality. The capital infrastructure programme will be financed through national grant funding and own funds.

The table below reflects the capital projects that will be implemented in the next two years

Capital Expenditure - Functional				
<i>Governance and administration</i>		2 188	1 961	1 689
Executive and council		530	420	190
Finance and administration		1 658	1 541	1 499
Internal audit		–	–	–
<i>Community and public safety</i>		18 235	1 790	980
Community and social services		245	215	231
Sport and recreation		850	698	750
Public safety		–	–	–
Housing		17 140	877	–
Health		–	–	–
<i>Economic and environmental services</i>		31 123	15 210	14 969
Planning and development		30 003	13 784	14 377
Road transport		1 120	1 426	592
Environmental protection		–	–	–
<i>Trading services</i>		15 261	13 613	19 914
Energy sources		4 919	3 746	8 211
Water management		9 522	9 416	11 218
Waste water management		700	322	346
Waste management		120	129	138
<i>Other</i>		–	–	–
Total Capital Expenditure - Functional	3	66 807	32 574	37 552
Funded by:				
National Government		29 590	25 188	31 921
Provincial Government		29 904	877	–
District Municipality		–	–	–
Other transfers and grants		–	–	–
Transfers recognised - capital	4	59 494	26 065	31 921
Public contributions & donations	5	–	–	–
Borrowing	6	–	–	–
Internally generated funds		7 313	6 510	5 632
Total Capital Funding	7	66 807	32 574	37 552

Capital Funders

National Government	Provincial Government
Municipal Infrastructure Grant (MIG)	Libraries - Municipal Replacement Funding (MRF)
Regional Bulk Infrastructure Grant (RBIG)	Human Settlements Development Grant
Water Services Infrastructure Grant (WSIG)	Acceleration of Housing Delivery Grant
Integrated National Electrification Programme (INEP)	

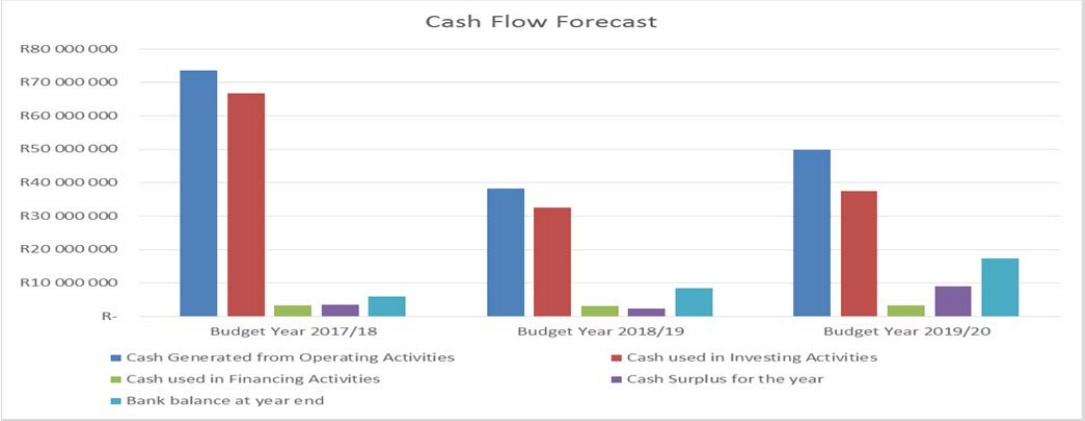


2.6 CASHFLOW BUDGET

- The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- Cash and cash equivalents totals R5.9 million as at the end of the 2017/18 financial year and escalates to R 8.3 million by 2018/19

WC012 Cederberg - Table A7 Budgeted Cash Flows

Description R thousand	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates	37 192	39 423	41 788
Service charges	114 508	121 949	129 921
Other revenue	17 811	18 876	19 989
Government - operating	58 056	56 437	62 410
Government - capital	59 494	26 065	31 921
Interest	3 195	3 387	3 590
Dividends	–	–	–
Payments			
Suppliers and employees	(213 041)	(224 477)	(236 421)
Finance charges	(2 799)	(2 439)	(2 101)
Transfers and Grants	(870)	(1 028)	(1 188)
NET CASH FROM/(USED) OPERATING ACTIVITIES	73 545	38 193	49 909
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds on disposal of PPE	–	–	–
Decrease (Increase) in non-current debtors	–	–	–
Decrease (increase) other non-current receivables	–	–	–
Decrease (increase) in non-current investments	–	–	–
Payments			
Capital assets	(66 807)	(32 574)	(37 552)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(66 807)	(32 574)	(37 552)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Short term loans	–	–	–
Borrowing long term/refinancing	–	–	–
Increase (decrease) in consumer deposits	106	112	119
Payments			
Repayment of borrowing	(3 366)	(3 344)	(3 393)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 260)	(3 231)	(3 274)
NET INCREASE/ (DECREASE) IN CASH HELD	3 478	2 388	9 083
Cash/cash equivalents at the year begin:	2 505	5 984	8 371
Cash/cash equivalents at the year end:	5 984	8 371	17 454



2.7 FINANCIAL POSITION

Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

WC012 Cederberg - Table A6 Budgeted Financial Position

Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand				
ASSETS				
Current assets				
Cash		3 984	3 371	7 454
Call investment deposits	1	2 000	5 000	10 000
Consumer debtors	1	31 187	30 876	30 611
Other debtors		4 117	4 323	4 557
Current portion of long-term receivables		—	—	—
Inventory	2	2 517	2 592	2 748
Total current assets		43 806	46 163	55 371
Non current assets				
Long-term receivables		—	—	—
Investments		—	—	—
Investment property		74 941	74 885	74 830
Investment in Associate		—	—	—
Property, plant and equipment	3	586 922	601 288	619 540
Agricultural		—	—	—
Biological		—	—	—
Intangible		75	51	26
Other non-current assets		—	—	—
Total non current assets		661 938	676 224	694 396
TOTAL ASSETS		705 743	722 387	749 767
LIABILITIES				
Current liabilities				
Bank overdraft	1	—	—	—
Borrowing	4	3 344	3 393	3 393
Consumer deposits		1 868	1 980	2 099
Trade and other payables	4	46 667	36 612	26 693
Provisions		7 057	7 465	7 901
Total current liabilities		58 935	49 450	40 086
Non current liabilities				
Borrowing		18 464	15 071	11 678
Provisions		81 911	89 383	97 304
Total non current liabilities		100 375	104 455	108 982
TOTAL LIABILITIES		159 311	153 905	149 068
NET ASSETS	5	546 432	568 482	600 698
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	4	546 432	568 482	600 698
Reserves		—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	5	546 432	568 482	600 698

2.8 ANNEXURE

Overview of alignment of annual budget with IDP

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	2017/18 Medium Term Revenue & Expenditure Framework		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand				
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	208 500	200 665	220 100
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	46 349	49 290	52 399
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	10 347	9 464	11 279
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	–	–	–
Enable a resilient, sustainable, quality and inclusive living environment and human settlements	Provide quality housing and ensure human dignity of our people	21 127	2 682	1 782
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	46 719	49 446	52 276
Total Revenue (excluding capital transfers and contributions)		333 042	311 547	337 836

Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	2017/18 Medium Term Revenue & Expenditure Framework		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand				
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	126 734	136 166	142 590
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	55 939	58 923	62 103
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	39 756	40 352	43 738
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	1 475	1 563	1 656
Enable a resilient, sustainable, quality and inclusive living environment and human settlements	Provide quality housing and ensure human dignity of our people	4 846	5 137	5 445
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	44 763	47 356	50 087
Total Expenditure		273 513	289 497	305 620

Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	2017/18 Medium Term Revenue & Expenditure Framework		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand				
Improve and Sustain basic service delivery and infrastructure development	Provision and maintenance of municipal Services	46 684	28 930	34 998
Implement strategies to ensure financial viability and economically sustainability	Financial Viability and Sustainability	200	160	130
Good Governance, Community Development and Public Participation	Provision of Democratic and accountable governance	1 988	1 801	1 559
Aggressive facilitate, expand and nurture sustainable economic growth and eradicate poverty	Promotion of tourism, agriculture and economic development	–	–	–
Enable a resilient, sustainable, quality and inclusive living environment and human settlements	Provide quality housing and ensure human dignity of our people	17 140	877	–
To Facilitate social cohesion, safe and healthy communities	Promote health and safety environment	795	806	865
Total Capital Expenditure		66 807	32 574	37 552

INVESTMENTS AND BORROWINGS

WC012 Cederberg - Supporting Table SA15 Investment particulars by type

Investment type	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand			
<u>Parent municipality</u>			
Securities - National Government	–	–	–
Listed Corporate Bonds	–	–	–
Deposits - Bank	2 000	5 000	10 000
Deposits - Public Investment Commissioners	–	–	–
Deposits - Corporation for Public Deposits	–	–	–
Bankers Acceptance Certificates	–	–	–
Negotiable Certificates of Deposit - Banks	–	–	–
Guaranteed Endowment Policies (sinking)	–	–	–
Repurchase Agreements - Banks	–	–	–
Municipal Bonds	–	–	–
Consolidated total:	2 000	5 000	10 000

WC012 Cederberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand			
<u>Parent municipality</u>			
Annuity and Bullet Loans	17 610	15 158	12 754
Long-Term Loans (non-annuity)	–	–	–
Local registered stock	–	–	–
Instalment Credit	–	–	–
Financial Leases	4 197	3 307	2 317
PPP liabilities	–	–	–
Finance Granted By Cap Equipment Supplier	–	–	–
Marketable Bonds	–	–	–
Non-Marketable Bonds	–	–	–
Bankers Acceptances	–	–	–
Financial derivatives	–	–	–
Other Securities	–	–	–
Total Borrowing	21 808	18 464	15 071

RECONCILIATION BETWEEN GRANTS

WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts

Description R thousand	Ref	2017/18 Medium Term Revenue &		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Operating transfers and grants:</u>	1,3			
National Government:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		49 120	51 271	57 112
Conditions met - transferred to revenue		49 120	51 271	57 112
Conditions still to be met - transferred to liabilities		–	–	–
Provincial Government:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		8 936	5 166	5 298
Conditions met - transferred to revenue		8 936	5 166	5 298
Conditions still to be met - transferred to liabilities		–	–	–
District Municipality:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		–	–	–
Conditions met - transferred to revenue		–	–	–
Conditions still to be met - transferred to liabilities		–	–	–
Other grant providers:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		–	–	–
Conditions met - transferred to revenue		–	–	–
Conditions still to be met - transferred to liabilities		–	–	–
Total operating transfers and grants revenue		58 056	56 437	62 410
Total operating transfers and grants - CTBM	2	–	–	–
<u>Capital transfers and grants:</u>	1,3			
National Government:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		29 589	25 188	31 921
Conditions met - transferred to revenue		29 589	25 188	31 921
Conditions still to be met - transferred to liabilities		–	–	–
Provincial Government:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		29 904	877	–
Conditions met - transferred to revenue		29 904	877	–
Conditions still to be met - transferred to liabilities		–	–	–
District Municipality:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		–	–	–
Conditions met - transferred to revenue		–	–	–
Conditions still to be met - transferred to liabilities		–	–	–
Other grant providers:				
Balance unspent at beginning of the year		–	–	–
Current year receipts		–	–	–
Conditions met - transferred to revenue		–	–	–
Conditions still to be met - transferred to liabilities		–	–	–
Total capital transfers and grants revenue		59 493	26 065	31 921
Total capital transfers and grants - CTBM	2	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		117 549	82 502	94 331
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–

SALARY BUDGET

WC012 Cederberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Councillors (Political Office Bearers plus Other)</u>			
Basic Salaries and Wages	3 788	4 015	4 255
Pension and UIF Contributions	536	568	602
Medical Aid Contributions	58	61	65
Motor Vehicle Allowance	245	260	275
Cellphone Allowance	269	286	304
Sub Total - Councillors	4 896	5 190	5 501
% increase	–	6.0%	6.0%
<u>Senior Managers of the Municipality</u>			
Basic Salaries and Wages	3 586	3 803	4 032
Pension and UIF Contributions	2	2	2
Motor Vehicle Allowance	1 381	1 463	1 549
Cellphone Allowance	39	41	43
Sub Total - Senior Managers of Municipality	5 007	5 309	5 626
% increase	–	6.0%	6.0%
<u>Other Municipal Staff</u>			
Basic Salaries and Wages	56 443	57 939	61 421
Pension and UIF Contributions	9 385	9 952	10 548
Medical Aid Contributions	3 489	3 697	3 916
Overtime	2 559	2 713	2 875
Motor Vehicle Allowance	3 761	3 984	4 222
Cellphone Allowance	409	431	456
Housing Allowances	956	1 012	1 077
Other benefits and allowances	3 579	3 796	4 019
Payments in lieu of leave	600	636	674
Long service awards	381	404	428
Post-retirement benefit obligations	2 200	2 332	2 472
Sub Total - Other Municipal Staff	83 762	86 896	92 108
% increase	–	3.7%	6.0%
TOTAL SALARY, ALLOWANCES & BENEFITS	93 666	97 395	103 235
% increase	–	4.0%	6.0%
TOTAL MANAGERS AND STAFF	88 770	92 205	97 734

REPAIRS AND MAINTENANCE

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand			
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>			
<u>Infrastructure</u>	13 495	16 149	15 326
Roads Infrastructure	6 032	5 861	5 335
Storm water Infrastructure	1 090	1 156	1 224
Electrical Infrastructure	1 260	2 060	1 273
Water Supply Infrastructure	1 340	3 073	3 257
Sanitation Infrastructure	3 673	3 893	4 125
Solid Waste Infrastructure	100	106	112
<u>Community Assets</u>	5 992	6 304	6 616
Community Facilities	5 223	5 587	5 854
Sport and Recreation Facilities	769	717	762
<u>Other assets</u>	470	498	527
Operational Buildings	470	498	527
<u>Computer Equipment</u>	110	117	124
<u>Machinery and Equipment</u>	10	11	12
<u>Transport Assets</u>	1 219	1 295	1 371
Total Repairs and Maintenance Expenditure	21 296	24 374	23 976
<i>R&M as a % of PPE</i>	4.0%	4.2%	4.0%
<i>R&M as % Operating Expenditure</i>	0.0%	8.9%	8.3%

DETAILED CAPITAL BUDGET

WC012 Cederberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Asset Class 3	Asset Sub-Class 3	2017/18 Medium Term Revenue & Expenditure Framework			Project information	
				Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
Vote 1 - Executive and Council	UPGRADE ENTRANCE & BEAUTIFICATION OF CLANWILLIAM	Community Facilities	Public Open Space	300	150	-	3	Renewal
Vote 1 - Executive and Council	UPGRADE ENTRANCE & BEAUTIFICATION OF ELANDSBAAI	Community Facilities	Public Open Space	-	100	-	5	Renewal
Vote 1 - Executive and Council	UPGRADE ENTRANCE & BEAUTIFICATION OF CITRUSDAL	Community Facilities	Public Open Space	-	-	190	2	Renewal
Vote 1 - Executive and Council	UPGRADE ENTRANCE & BEAUTIFICATION OF LEIPOLDTVILLE	Community Facilities	Public Open Space	80	-	-	5	Renewal
Vote 1 - Executive and Council	UPGRADE ENTRANCE & BEAUTIFICATION OF GRAAFWATER	Community Facilities	Public Open Space	100	-	-	4	Renewal
Vote 1 - Executive and Council	UPGRADE ENTRANCE & BEAUTIFICATION OF LAMBERTSBAAI	Community Facilities	Public Open Space	-	170	-	5	Renewal
Vote 1 - Executive and Council	UPGRADE ENTRANCE & BEAUTIFICATION OF ALGERIA	Community Facilities	Public Open Space	50	-	-	6	Renewal
Vote 3 - Financial Services	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	100	80	50	All	New
Vote 3 - Financial Services	FILING CABINETS	Furniture and Office Equipment	Furniture and Office Equipment	100	80	80	All	New
Vote 4 - Community Development Services	OFFICE FURNITURE/EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	100	107	115	All	New
Vote 4 - Community Development Services	EPWP EQUIPMENT	Computer Equipment	Computer Equipment	25	-	-	All	New
Vote 4 - Community Development Services	UPGRADE COMMUNITY FACILITIES	Community Facilities	Halls	200	215	231	All	Renewal
Vote 4 - Community Development Services	MRFG - EQUIPMENT	Computer Equipment	Computer Equipment	45	-	-	All	New
Vote 4 - Community Development Services	HUMAN SETTLEMENT DEVELOPMENT GRANT (LBAY)	Sanitation Infrastructure	Reticulation	17 140	877	-	5	New
Vote 4 - Community Development Services	ENTRANCE UPGRADE & BEAUTIFICATION-RESORTS Clanwilliam	Sport and Recreation Facilities	Outdoor Facilities	150	161	173	3	Renewal
Vote 4 - Community Development Services	UPGRADE & BEAUTIFICATION: CARAVAN PARK EBAY	Sport and Recreation Facilities	Outdoor Facilities	50	54	58	5	Renewal
Vote 4 - Community Development Services	UPGRADE & BEAUTIFICATION: CARAVAN PARK LBAY	Sport and Recreation Facilities	Outdoor Facilities	150	161	173	5	Renewal
Vote 4 - Community Development Services	UPGRADE SPORT FIELDS	Sport and Recreation Facilities	Outdoor Facilities	200	215	231	All	Renewal
Vote 5 - Corporate and Strategic Services	OFFICE FURNITURE	Furniture and Office Equipment	Furniture and Office Equipment	400	430	461	All	New
Vote 5 - Corporate and Strategic Services	BUILDING UPGRADE	Operational Buildings	Municipal Offices	600	644	692	All	Upgrade
Vote 5 - Corporate and Strategic Services	IT EQUIPMENT & SOFTWARE	Computer Equipment	Computer Equipment	333	200	100	All	New
Vote 6 - Engineering and Planning Services	PMU-COMPUTER EQUIPMENT	Computer Equipment	Computer Equipment	15	-	-	All	New
Vote 6 - Engineering and Planning Services	MIG: UPGRADE ROADS AND STORMWATER CDAL	Roads Infrastructure	Roads	8 398	863	551	2	Upgrade
Vote 6 - Engineering and Planning Services	MIG: UPGRADE OF WASTE WATER TREATMENT WORKS PH2 LBAY	Sanitation Infrastructure	Waste Water Treatment Works	4 825	12 922	13 826	5	Upgrade
Vote 6 - Engineering and Planning Services	RBG: WATER TREATMENT WORKS - CLANW	Water Supply Infrastructure	Water Treatment Works	3 509	-	-	3	Upgrade
Vote 6 - Engineering and Planning Services	RBG - CLANWILLIAM REGIONAL WATER SUPPLY AND DESALINATION	Water Supply Infrastructure	Water Treatment Works	538	-	-	3	Upgrade
Vote 6 - Engineering and Planning Services	CITRUSDAL WWTW	Sanitation Infrastructure	Waste Water Treatment Works	12 719	-	-	2	Upgrade
Vote 6 - Engineering and Planning Services	UPGRADE OF SPEEDHUMPS: CITRUSDAL	Roads Infrastructure	Roads	40	40	-	2	New
Vote 6 - Engineering and Planning Services	ROADS: EQUIPMENT	Furniture and Office Equipment	Furniture and Office Equipment	80	86	92	All	New
Vote 6 - Engineering and Planning Services	UPGRADE ROADS CEDERBERG	Roads Infrastructure	Roads	600	1 100	350	All	Upgrade
Vote 6 - Engineering and Planning Services	UPGRADE ROADS CLANWILLIAM	Roads Infrastructure	Roads	400	200	150	3	Upgrade
Vote 6 - Engineering and Planning Services	SEWERAGE: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	300	322	346	All	New
Vote 6 - Engineering and Planning Services	INFRA SANITATION SERVICES GRAAFWATER (NIGHTSHELTERS & CREMATORIA)	Sanitation Infrastructure	Reticulation	150	-	-	4	New
Vote 6 - Engineering and Planning Services	INFRA SANITATION SERVICES GRAAFWATER (FLASH TOILETS)	Sanitation Infrastructure	Reticulation	250	-	-	4	New
Vote 6 - Engineering and Planning Services	UPGRADING GRAAFWATER WATER SCHEME	Water Supply Infrastructure	Water Treatment Works	8 772	8 772	10 526	4	Upgrade
Vote 6 - Engineering and Planning Services	INFRA WATER SERVICES GRAAFWATER	Water Supply Infrastructure	Distribution	150	-	-	4	New
Vote 6 - Engineering and Planning Services	EQUIPMENT & METER REPLACEMENT	Water Supply Infrastructure	Distribution	600	644	692	All	New
Vote 6 - Engineering and Planning Services	REFUSE: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	120	129	138	All	New
Vote 6 - Engineering and Planning Services	PARKS & GARDEN: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	100	107	115	All	New
Vote 6 - Engineering and Planning Services	UPGRADE ABLUTION FACILITIES: CEMETRIES LAMBERTSBAAI	Community Facilities	Cemeteries/Crematoria	200	-	-	All	Renewal
Vote 6 - Engineering and Planning Services	ELECTRICAL ENGINEERING: EQUIPMENT	Machinery and Equipment	Machinery and Equipment	200	215	231	All	New
Vote 6 - Engineering and Planning Services	ELECTRICITY: UPGRADE NETWORK	Electrical Infrastructure	LV Networks	800	859	923	All	Upgrade
Vote 6 - Engineering and Planning Services	REPLACEMENT OF STREETLIGHTS CEDERBERG	Electrical Infrastructure	LV Networks	400	40	40	All	Renewal
Vote 6 - Engineering and Planning Services	STREETLIGHTS GRAAFWATER	Electrical Infrastructure	LV Networks	10	-	-	All	Renewal
Vote 6 - Engineering and Planning Services	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME	Electrical Infrastructure	MV Switching Stations	3 509	2 632	7 018	all	New
Total Capital expenditure				66 807	32 574	37 552		